

**PINEVILLE CITY MARSHAL'S OFFICE**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2004**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6/1/05

# TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT ACCOUNTANTS' REPORT.....	1
FINANCIAL STATEMENTS	
Balance Sheet – General Fund.....	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund .....	3
SUPPLEMENTAL FINANCIAL INFORMATION	
Analysis of Agency Fund Disbursements.....	4

# ROZIER, HARRINGTON & MCKAY

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May 13, 2005

### Independent Accountants' Report

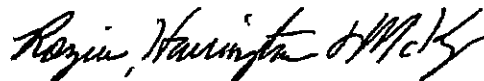
The Honorable Larry W. Jeane, City Marshal  
City Court of Pineville, Louisiana

We have compiled the accompanying balance sheet of the Pineville City Marshal's Office – General Fund as of December 31, 2004, and the related statements of revenues, expenditures, and changes in fund balance for the year then ended and the accompanying Analysis of Agency Fund Disbursements, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the General Fund's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial statements present only the Pineville City Marshal's Office – General Fund and do not purport to present fairly the financial position of Pineville City Court as of December 31, 2004, and the changes in its financial position for the year then ended in conformity with accounting principals generally accepted in the United States of America.

  
ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

-Members-  
American Institute of Certified Public Accountants • Society of Louisiana, CPAs

# ***Pineville City Marshal's Office***

***A Component of the City Court of Pineville, Louisiana***

## ***Balance Sheet - General fund***

***All Funds and Account Groups***

***December 31, 2004***

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	<u>General Fund</u>
<b><u>Assets:</u></b>	
Cash	\$ 39,840
 Total Assets	 \$ 39,840
 <b><u>Liabilities and Fund Equity</u></b>	
<b>Liabilities:</b>	
 Total Liabilities	 -
 <b>Fund Equity:</b>	
Fund Balance (Unreserved / Undesignated)	39,840
 Total Fund Equity	 39,840
 Total Liabilities and Fund Equity	 \$ 39,840

*See Accountants' Compilation Report.*

*The accompanying notes are an integral part of this statement.*

# ***Pineville City Marshal's Office***

## ***A Component of the City Court of Pineville, Louisiana***

### ***Combined Statement of Revenues, Expenditures and Changes in Fund***

#### ***Balance - All Governmental Fund Types***

***For the Year Ended December 31, 2004***

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	<u>General Fund</u>
<b><u>Revenues</u></b>	
Court cost and fees	\$ 61,527
Interest	490
Miscellaneous	<u>307</u>
<b>Total Revenues</b>	<u>62,324</u>
 <b><u>Expenditures</u></b>	
General Government:	
Office Supplies and Expenses	2,818
Professional Fees	31,332
Training and Travel	9,718
Miscellaneous	<u>1,299</u>
<b>Total Expenditures</b>	<u>45,167</u>
 Excess (Deficiency) of Revenues Over Expenditures	 17,157
 Fund Balance, Beginning	 <u>22,683</u>
 Fund Balance, Ending	 <u>\$ 39,840</u>

*See Accountants' Compilation Report.*

*The accompanying notes are an integral part of this statement.*

# ***Pineville City Marshal's Office***

## **Agency Funds**

### ***Analysis of Agency Fund Disbursements***

***For the Year Ended December 31, 2004***

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#### **Garnishment Fund Disbursements:**

Commissions Paid To Marshal	\$ 8,243
Disbursement to Creditors	105,129
Miscellaneous	57
Refunds	<u>7,854</u>
 Total Disbursements - Garnishment Fund	 <u>\$ 121,283</u>

*See Accountants' Compilation Report*